IN THE CLAIMS

Please amend the claims as follows:

1. (Currently Amended) A method for generating a wideband time domain output audio signal comprising a left ~~had~~ hand audio signal component and a right hand signal component from a wideband time domain input audio signal, the method comprising the steps of:

transforming the wideband time domain input audio signal to a sub-band domain input signal comprising a plurality of input sub-band signals, the input sub-band signals in a first frequency range of the wideband frequency range having a narrower frequency band than the input sub-band signals in a second frequency range of the wideband frequency range;

delaying the sub-band signals so as to obtain delayed sub-band signals;

deriving a first and a second processed sub-band signal by mixing a sub-band signal and a corresponding delayed sub-band signal;

inverse transforming the first processed sub-band signals so as to obtain the left hand audio signal component of the wideband time domain output audio signal, and inverse transforming the second processed sub-and signals so as to obtain the right hand audio signal component of the wideband time domain output audio signal.

2-15. (Cancelled).

16. (Currently Amended) A device for generating a wideband time domain output audio signal comprising a left ~~had~~ hand audio signal component and a right hand signal component from a wideband time domain input audio signal, the device comprising:

a transformer unit for transforming (T) the wideband time domain input audio signal into a sub-band domain input signal comprising a plurality of input sub-band signals, the input sub-band signals in a first frequency range of the wideband frequency range having a narrower frequency band than the input sub-band signals in a second frequency range of the wideband frequency range;

a delay unit for delaying the sub-band signals so as to obtain delayed sub-band signals;

a mixing unit for deriving a first and a second processed signal by mixing a sub-band signal and a corresponding delayed sub-band signal; and

an inverse transformation unit for inverse transforming the first processed sub-band signals so as to obtain the left hand audio signal component of the wideband time domain output audio signal, and for inverse transforming the second processed sub-band signals so as to obtain the right hand audio signal component of the wideband time domain output audio signal.

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17-18. (Cancelled).

19. (Previously Presented) The device as claimed in claim 16, wherein the first frequency range is a low frequency portion of the wideband frequency range and the second frequency range is a high frequency portion of the wideband frequency range.

20. (Currently Amended) The device as claimed in claim 16, wherein the transformation unit comprises:

a first transformation block for transforming the wideband time domain input audio signal into a plurality of narrow band sub-band signals in said first and second frequency range;

a second transformation block for transforming the narrow band sub-band signals in said first frequency range into the input sub-band signals in said first frequency range, the bandwidth of the input sub-band signals in said first frequency range being smaller than the bandwidth of the narrow band sub-band signals in said first frequency range; and

a delay block for delaying the narrow band sub-signals in the second frequency range so as to obtain the input sub-band signals in said second frequency range,

and wherein the inverse transformation unit comprises:

a first inverse transformation block for inverse transforming the first processed sub-band signals in said first frequency range into first processed narrow band sub-band signals in said first frequency range, the bandwidth of the first processed narrow band sub-band signals being larger than the bandwidth of the first processed sub-band signals;

a second inverse transformation block for inverse transforming the second processed sub-band signals in said first frequency range into second processed narrow band sub-band signals in said first frequency range, the bandwidth of the second processed narrow band sub-band signals being larger than the bandwidth of the second processed sub-band signals;

a third inverse transformation block for inverse transforming the first processed narrow band sub-band signals in said first frequency range and the first processed sub-band signals in said second frequency range into said left hand audio signal component of the wideband time domain audio output signal; and

a fourth inverse transformation block for inverse transforming the second processed narrow band sub-band signals in said first frequency range and the second processed sub-band signals in said second frequency range into said right hand audio signal component of the wideband time domain output audio signal.

21. (Previously Presented) The device as claimed in claim 16, wherein the mixing unit derives the first and a second processed sub-band signal from the sub-band signal and the corresponding delayed sub-band signal under the influence of parameter signals.

22. (Previously Presented) The device as claimed in claim 21, wherein the mixing unit derives the first processed sub-band signal by combining, in a first combining step, the sub-band signal and the corresponding delayed sub-band signal under the influence of

the parameter signals, and derives the second processed sub-band signal by combining, in a second combining step, the sub-band signal and the corresponding delayed sub-band signal under the influence of the parameter signals, said combining steps including scaling and/or phase modifying the sub-band signal and the corresponding delayed sub-band signal.